Annual Index
1979

Each article appearing in TAXES during 1979 is indexed below according to title and author (or authors). In addition, most of the articles have been listed under an appropriate general subject heading and Code sections.

A

Aaron Rents and the Section 48(a)(3) Meaning of "Lodging." Sept., p. 597.

Abandonment...May, p. 293.

Abbin, Byrle M., David K. Carlson and Robert H. Daskal—Robin Hood Revisited—Estate Planners Must Now Beware of 1978 Revenue Act. Jan., p. 20.

Accumulated earnings tax...Apr., p. 211.

Acquisition of equipment...Nov., p. 751.

Adams, John R.—Constructive Receipt and IRAs. Apr., p. 222.

Adess, Melvin S.—The Role of Section 482 in Nonrecognition Transactions—The Outer Edges of Its Application. Dec., p. 946.

Allocation of Costs to, and Amortization of, Intangibles in Business Acquisitions. Dec., p. 930.

Amortization
Child care facilities...Feb., p. 133.

Amortization of Expenditures for Child Care Facilities. Feb., p. 133.

Anderson, Mark E. and David A. Blade—Substantial Investment Purpose Test Controls the Character of Income from the Sale of Stock Purchased for Business Reasons. Apr., p. 242.

Anderson, Mark E., Doug Andrews and John M. Malloy—Sale of Loss Assets in a Section 337 Liquidation. June, p. 354.

Andrews, Doug, Mark E. Anderson and John M. Malloy—Sale of Loss Assets in a Section 337 Liquidation. June, p. 354.

Asimow, Michael—Standing to Challenge Lenient Tax Rules: A Statutory Solution. Aug., p. 483.

Asset Depreciation Range System...Nov., p. 774.

Auster, Rolf—Tax Aspects of Trading Stamps, Discount Coupons and Gift Certificates. June, p. 379.

Avoiding the Investment Interest Limitation via Commodity Spreads. July, p. 446.

B

Bad debt reserve...Mar., p. 179.

Baetz, W. Timothy and James M. (Mack) Trapp—New Estate Planning Approaches in Response to Inflation, High Interest Rates and Reformed Federal Transfer Tax Laws. Dec., p. 828.

Baker, Edwin H. and H. David Berkowitz—Sheltering a Corporate Investor. Apr., p. 211.

Bankruptcy Tax Act of 1979, The—H. R. 5043: Proposals for New Tax Treatment of Debtors and Creditors. Dec., p. 911.

Banoff, Sheldon I.—Thoughtful Tax Advisor—The Tax Lawyer as Sumo Wrestler. Feb., p. 103.

Bargain loans...Nov., p. 731.

Barrack, John B. and Sue H. McKinley—The Tax Court's *Reeves* Decision: A Relaxation of the B Reorganization Requirements? July, p. 421.

Basis of the Partnership Interest, The—Accounting for Suspended Losses. Oct., p. 645.

Bates, Homer L. and Edward J. Schnee—Entertainment Expense Under the Revenue Act of 1978. July, p. 435.

Battle, Jr., Frank V.—The Use of Corporations by Persons Who Perform Services to Gain Tax Advantages. Dec., p. 797.

Behrsin, A. Jan—College and University Leasing Activities Evoke IRS Scrutiny. July, p. 431.

Berkowitz, H. David and Edwin H. Baker—Sheltering a Corporate Investor. Apr., p. 211.

Bernetich, Jr.—Deferred Compensation: The Present Status of Income Tax and Estate Tax Consequences. Mar., p. 153.

Bernstein, Joseph E.—Disallowance of Loss Deductions in Shifts of Network Affiliations. Mar., p. 199.

Bird, Wendell R.—Methods of Transfer Tax Savings for Medium-Sized Estates. Apr., p. 247.

Blade, David A. and Mark E. Anderson—Substantial Investment Purpose Test Controls the Character of Income from the Sale of Stock Purchased for Business Reasons. Apr., p. 242.

Blade, David A. and William E. Howard—When Illegal Payments, Kickbacks, and Bribes Reduce Income. Jan., p. 60.

Blum, Walter J.—An Introduction to the Mathematics of Tax Planning. Nov., p. 707.

Bonds, refunds and exchanges of...Jan., p. 51.

Boot...Mar., p. 159, Aug., p. 509.

Boughner, Jackson L.—Service Partnerships—Are They Viable? Mar., p. 164.

Braden, Sally and Jerome S. Horvitz—The Gift Tax Aspects of Bargain Loans Between Related Parties. Nov., p. 731.

Bravenec, Lorence L.—Unwanted E & P of Subchapter S Corporations. Jan., p. 66.

Bromley, Robert G.—A Closer Statistical Look at Tax Court Compromise. May, p. 325.

Brown, Stuart L. Brown and Mortimer M. Caplin—A New United States Court of Tax Appeals: S. 678. June, p. 360.

Bruce, Charles M.—New Rules Taxing Americans Working Abroad. Feb., p. 79.

Business v. nonbusiness income
Multinational corporations. June, p. 366.

Business v. Nonbusiness Income of Large Multinational Corporations Under UDITPA. June, p. 366.

Butler, David H. and John M. Malloy—The Basis of the Partnership Interest—Accounting for Suspended Losses. Oct., p. 645.

Byars, Richard B.—From the Thoughtful Tax Advisor—Avoiding the Investment Interest Limitation via Commodity Spreads. July, p. 446.

Byars, Richard B.—Sections 6166 and 6166A Elections—Estate Planning Opportunities. Apr., p. 265.

Byars, Richard B.—Selecting an Optimum Asset Life to Maximize Tax Related Cash Flows: A Computer Simulated Study. Feb., p. 105.

C

Capital assets, immediate expensing of...Oct., p. 672.

Capital Gain Dividends: Dividend or Capital Gain. Apr., p. 258.

Capital gain treatment
Stock purchased for business reasons. Apr., p. 242.

Capital transactions...Dec., p. 881.

Caplin, Mortimer M.—Congress Gears Up for 1979 Fringe Benefits Battle. May, p. 281.

Caplin, Mortimer M.—Educational Assistance Programs: A New Fringe Benefit for 1979-1983. Feb., p. 75.

Caplin, Mortimer M. and Stuart L. Brown—A New United States Court of Tax Appeals: S. 678. June, p. 360.

Captive Insurers and Corporate Entities: The *Carnation* Case Misses the Issue. May, p. 313.

Carlson, David K., Byrle M. Abbin and Robert H. Daskal—Robin Hood Revisited—Estate Planners Must Now Beware of 1978 Revenue Act. Jan., p. 20.

Casualty Losses from Storm Damage. Mar., p. 148

Cemetery organizations...Mar., p. 186.

Chan K. H., and Herbert L. Jensen—Immediate Expensing of Capital Assets for Taxes. Oct., p. 672.

Changing Scope of Medical Expense Deductions, The. June, p. 347.

Charitable Remainder Trusts: Funding and Investment Considerations. Sept., p. 577.

Child care facilities...Feb., p. 133.

Chown, John F. and John F. Staddon—Tax Favouritism for U. S. Nationals? June, p. 397.

Chromow, Charles E.—Tax-Free Exchanges of Partnership Interests: *Gulfstream Land* and Rev. Rul. 78-135 Impose Constraints. Oct., p. 651.

CLADR Depreciation: Its Use, Benefits, and Role in Capital Formation. June, p. 401.

Cleary, Thomas M.—Estate and Gift Tax Consequences of Contractual Wills. Jan., p. 3.

Cleveland, Grover A.—Voluntary Conveyances: Sales or Exchanges? May, p. 287.

Cliff, Walter C.—Pairing: A Technique for Avoiding Controlled Foreign Corporation Status and Other Burdens of U. S. Taxation. Aug., p. 530.

Closely held businesses...Apr., p. 270.

Closely Held Corporation, The: Income Splitting After the Revenue Act of 1978. Nov., p. 736.

Closely held stock
Tax Court's role in valuing. May, p. 325.

Closer Statistical Look at Tax Court Compromise, A. May, p. 325.
Cohabitation...Jan., p. 27.
College and University Leasing Activities Evoke IRS Scrutiny. July, p. 431.
Combining the Use of Corporations, Partnerships and Trusts to Minimize the Income and Transfer Tax Impact on Family Businesses and Investments. Dec., p. 857.
Comparison of Life Insurance in Qualified Plans with Group-Term and Group-Permanent Life Insurance in Section 79 Plans, A. Sept., p. 602.
Complex Section 1031 Exchanges—Ordering the Confusion. Aug., p. 509.
Congress Gears Up for 1979 Fringe Benefits Battle. May, p. 281.
Construction period expenses...Apr., p. 211.
Constructive Receipt and IRAs. Apr., p. 222.
"Continuity of Interest" and The American Law Institute Study. Dec., p. 840.
Contractual wills...Jan., p. 3.
Controlling interest...July, p. 449.
Coping with the Advance Payment of the Earned Income Credit. Nov., p. 745.
Creditable foreign taxes
Definitional requirements. Apr., p. 229.
Crooks, Barbara and Robert W. Wyndelts—*Aaron Rents* and the Section 48(a)(3) Meaning of "Lodging." Sept., p. 597.
***Crown* decision**...Jan., p. 10.
Crumbley, D. Larry and Richard Rivers—Review of Optimum Marital Deduction Strategy: After 1976 Tax Reform. Nov., p. 767.

D

Daskal, Robert H., Byrle M. Abbin and David K. Carlson—Robin Hood Revisited—Estate Planners Must Now Beware of 1978 Revenue Act. Jan., p. 20.
Death transfers...Apr., p. 247.
Deductions for Additions to a Bank's Bad Debt Reserve and the Representative Loan Base. Mar., p. 179.
Deferred Compensation and Employee Options under the New Section 83 Regulations. Dec., p. 790.
Deferred Compensation: The Present Status of Income Tax and Estate Tax Consequences. Mar., p. 153.
Depreciation
CL v. ADR. Feb., p. 105.
CLADR system. June, p. 401.
Change in method of computing. June, p. 389.
Device Restriction of Section 355, The. Feb., p. 116.
Dilley, Steven C. and Debra (Ertel) McGilsky—United States and Foreign Tax Ramifications for a Student Studying or Working Abroad. Mar., p. 170.
Dilley, Steven C. and Simeon O. Okpechi—CLADR Depreciation: Its Use, Benefits, and Role in Capital Formation. June, p. 401.
Disallowance of Loss Deductions in Shifts of Network Affiliations. Mar., p. 199.
Discount coupons...June, p. 379.
Dubin, Lawrence M.—Allocation of Costs to, and Amortization of, Intangibles in Business Acquisitions. Dec., p. 930.

E

Earned income credit...Nov., p. 745.
Educational Assistance Programs: A New Fringe Benefit for 1979-1983. Feb., p. 75.
Eliasberg, Kenneth C.—*Estate of Robert B. Margrave* and the Estate Taxation of Life Insurance—Incidents of Ownership Revisited. Sept., p. 615.
Employee Contributions to Qualified Plans—A Frontier for Tax Planning. Aug., p. 547.
ERISA
Participant loans from qualified plans. Apr., p. 238.
Employment Taxation—Retroactivity and the Definition of Wages. Aug., p. 525.
Englebrecht, Ted D.—A Reply, Analysis, and Extension of a Closer Statistical Look at Tax Court Compromise. Sept., p. 607.
Englebrecht, Ted D. and Marsha A. Wilson—The Device Restriction of Section 355. Feb., p. 116.
Entertainment Expense Under the Revenue Act of 1978. July, p. 435.
Entity attribution, waiver of...Oct., p. 658.
Estate and gift tax...Jan., p. 3; Jan., p. 10; Jan., p. 20; Apr., p. 222; Apr., p. 247; May, p. 275; Sept., p. 615; Nov., p. 707; Nov., p. 725; Dec., p. 813, 828.
Estate and Gift Tax Consequences of Contractual Wills. Jan., p. 3.
Estate Late Filing Penalty Under Section 6651: New Stricter Interpretations. May, p. 275.
Estate of Robert B. Margrave and the Estate Taxation of Life Insurance—Incidents of Ownership Revisited. Sept., p. 615.
Exchanges of partnership interest...Oct., p . 651.
Expenses, allocation and apportionment of...Dec., p. 967.

F

Faris, David W.—Impact of Qualified Retirement Plans on Partnerships. Nov., p. 759.
Fassler, Charles—Fifth Circuit's *Shimberg, Jr.* Decision—Automatic Dividend Treatment of Boot in Acquisitive Reorganizations. Mar., p. 159.
Fassler, Charles—Waiver of Entity Attribution—The *Rickey, Jr.* Case. Oct., p. 658.
Federal Tax Considerations in Dissolving and Liquidating a Domestic Subsidiary Corporation of a Foreign Parent Corporation. Oct., p. 688.
Fifth Circuit's *Shimberg, Jr.* Decision—Automatic Dividend Treatment of Boot in Acquisitive Reorganizations. Mar., p. 159.
Final Regulations Under Section 83—Changes from 1971 Proposed Regulations. Feb., p. 123.
Fines and penalties
Deductibility under Section 162(f). Feb., p. 110.
Fines and Penalties in the Nature of Interest. Feb., p. 110.
Fink, Philip R.—Tax Planning for Acquiring Equipment. Nov., p. 751.
Fiesher, Dale L.—Historic Structures as Tax Shelters (and Traps). July, p. 411.
Flinn, Ronald E.—The Role of Tax Planning in the Creation and Operation of a Tax-Option Corporation. Mar., p. 139.
Flower bonds...Oct., p. 663.
Foreclosures...May, p. 293.
Foreign corporation status...Aug., p. 530.
Foreign Earned Income Act of 1978...Feb., p. 79.
Foreign executives, taxation of...Sept., p. 563.
Foreign tax credit...Apr., p. 229; Dec., p. 967, 984.
Foreign Tax Credit, The: Dead or Alive? Dec., p. 984.
Foreign Tax Credit Limitations, Intercompany Pricing, and other Allocation Issues in the Shadow of Treasury Regulation Section 1.861-8. Dec., p. 967.
Foreign taxes...Feb., p.79; Mar., p. 170; Apr., p. 229.
Fractional Interests of Surviving Spouses—Did the Revenue Act of 1978 Go Far Enough? June, p 394.
Fraser, Donald R. and Jerrold J. Stern—Investor Returns on Flower Bonds and the 1976 and 1978 Tax Acts: Flower Bonds Wilt and Then Bloom Again. Oct., p. 663.
Frazer, David R. and Yale F. Goldberg—Independent Contractor Status: Leading up to 1978 Revenue Act Changes and Beyond. June, p. 374.
Frederick, Ronald I. and Thomas M. Porcano—Taxation of Cemetery Organizations. Mar., p. 186.
Freeman, Louis S.—Combining the Use of Corporations, Partnerships and Trusts to Minimize the Income and Transfer Tax Impact on Family Businesses and Investments. Dec., p. 857.
Fringe benefits, discussion draft bill...May, p. 281.
From TRASOP to CESOP. May, p. 319.

G

Gains
Received from sale or lease of tangible property. Apr., p. 306.
Generalized Approach to the Timing of Optimal Depreciation Switches, A. June, p. 389.
Generation-skipping transfers...Dec., p. 828.
Gift certificates...June, p. 379.
Gift Tax Aspects of Bargain Loans Between Related Parties, The. Nov., p. 731.
Goldberg, Yale F. and David R. Frazer—Independent Contractor Status: Leading up to 1978 Revenue Act Changes and Beyond. June, p. 374.
Goldenberg, Jay S.—The Tempestuous Teapot—Letter Ruling 7820002. Nov., p. 725.
Gordon, Howard W.—Deductions for Additions to a Bank's Bad Debt Reserve and the Representative Loan Base. Mar., p. 179.
Greenberg, Jack M.—The Use of Holding Companies to Obtain Tax Advantages. Dec., p. 847.
Gross income
Special allocations of partnership gross income. Aug., p. 504.
Group-permanent life insurance...Sept., p. 602.
Group-term life insurance...Sept., p. 602; Oct., p. 635.

H

Hansen, Gary J.—Business v. Nonbusiness Income of Large Multinational Corporations Under UDITPA. June, p. 366.
Harris, Steven M.—Recent Cases Uphold Taxpayer's Right to Revoke Consent to Inspect Books and Records. Feb., p. 128.

Harris, Steven M. and Richard E. Warner—Estate Late Filing Penalty Under Section 6651: New Stricter Interpretations. May, p. 275.
Hasselback, James R. and Kenneth N. Orbach—Two Decision Rules for Determining the Optimal Switching Points Under ADR. Nov., p. 774.
Hayes, Thomas A.—Coping with the Advance Payment of the Earned Income Credit. Nov., p. 745.
Henszey, Benjamin N.—New Directions for Creditable Foreign Taxes? Apr., p. 229.
Historic Structures as Tax Shelters (and Traps). July, p. 411.
Hoffman, David E. and William D. Samson—The Closely Held Corporation: Income Splitting After the Revenue Act of 1978. Nov., p. 736.
Holding companies...Dec., p. 847.
Horvitz, Jerome S. and Sally Braden—The Gift Tax Aspects of Bargain Loans Between Related Parties. Nov., p. 731.
How to Cope with the New Regulations Under Internal Revenue Code Section 79. Oct., p. 635.
How Foreigners (Unintentionally) Become U. S. Residents. Feb., p. 85.
Howard, William E. and David A. Blade—When Illegal Payments, Kickbacks, and Bribes Reduce Income. Jan., p. 60.
Humphreys, W. R.—From TRASOP to CESOP. May, p. 319.

I

Immediate Expensing of Capital Assets for Taxes. Oct., p. 672.
Impact of Qualified Retirement Plans on Partnerships. Nov., p. 759.
Incidents of ownership...Sept., p. 615.
Income averaging...Jan., p. 58.
Income splitting...Nov., p. 736.
Independent Contractor Status: Leading up to 1978 Revenue Act Changes and Beyond. June, p. 374.
Indexing of interest...Sept., p. 587.
Individual retirement accounts
Estate and gift tax exclusion. Apr., p. 222.
Simplified employee pensions. July, p. 440.
Inspection of books and records...Feb., p. 128.
Installment Sales: An Available Planning Device. Mar., p. 174.
Intangible income...Oct., p. 678.
Intangibles, allocation to and amortization of...Dec., p. 930.
Inter vivos gifts...Apr., p. 247; 265.
IRS Thwarts Income Averaging. Jan., p. 58.
Introduction to the Mathematics of Tax Planning, An. Nov., p. 707.
Inventory write-downs...June, p. 384; Dec., p. 920.
Inventory Write-Downs and *Thor Power Tool*. June, p. 384.
Investor Returns on Flower Bonds and the 1976 and 1978 Tax Acts: Flower Bonds Wilt and Then Bloom Again. Oct., p. 663.

J

Jarchow, Stephen P.—Recent *Hooker Chemicals* Case Examines Patent License/Sale Dichotomy. Sept., p. 623.
Jensen, Herbert L. and K. H. Chan—Immediate Expensing of Capital Assets for Taxes. Oct., p. 672.

K

Kickbacks, bribes and rebates...Jan., p. 60.
Klinger, Leslie S.—Federal Tax Considerations in Dissolving and Liquidating a Domestic Subsidiary Corporation of a Foreign Parent Corporation. Oct., p. 688.
Kreiser, Larry and James W. Minnery—1979—The Year for Indexing the Personal Income Tax. May, p. 301.
Kurzman, Robert G.—New Ventures in Tax Shelters for Corporations and Individual Taxpayers. Dec., p. 896.

L

Lachman, Roy E.—Liability Under Section 6672 of the Internal Revenue Code. Sept., p. 593.
Late filing penalty, estate tax returns...May, p. 275.
Lavelle, Francis A.—Managing and Timing Capital Transactions. Dec., p. 881.
Leasing activities
College and universities. July, p. 431.
Lenient tax rules...Aug., p. 483.
Liability Under Section 6672 of the Internal Revenue Code. Sept., p. 593.
Life insurance, estate taxation of...Sept., p. 615.
Lipson, David E.—The Foreign Tax Credit: Dead or Alive? Dec., p. 984.
Liquidation of domestic subsidiary corporation...Oct., p. 688.
Liquidations
Domestic subsidiary corporation. Oct., p.688.
Under Section 336. July, p. 416.
Lodging, definition of...Sept., p. 597.
Loss assets...June, p. 354.

M

Maher, J. Michael—An Objective Measure for a Discount for a Minority Interest and a Premium for a Controlling Interest. July, p. 449.
Malloy, John M. and David H. Butler—The Basis of the Partnership Interest—Accounting for Suspended Losses. Oct., p. 645.
Malloy, John M., Mark E. Anderson and Doug Andrews—Sale of Loss Assets in a Section 337 Liquidation. June, p. 354.
Managing and Timing Capital Transactions. Dec., p. 881.
Marital deduction...Nov., p. 767.
Marshall, Donald C. and James E. Parker—Thoughtful Tax Advisor—IRS Thwarts Income Averaging. Jan., p. 58.
Martin, Ronald T. and James E. Roberts—How to Cope with the New Regulations Under Internal Revenue Code Section 79. Oct., p. 635.
Maydew, Gary L.—Fractional Interests of Surviving Spouses—Did the Revenue Act of 1978 Go Far Enough? June, p. 394.
McFadden, John J.—Final Regulations Under Section 83—Changes from 1971 Proposed Regulations. Feb., p. 123.
McGlisky, Debra (Ertel) and Steven C. Dilley—United States and Foreign Tax Ramifications for a Student Studying or Working Abroad. Mar., p. 170.
McGuire, John A.—Special Allocations of Partnership Gross Income. Aug., p. 504.
McKinley, Sue H. and John B. Barrack—The Tax Court's *Reeves* Decision: A Relaxation of the B Reorganization Requirements? July, p. 421.
Medical expense deductions...June, p. 347.
Medium-sized estates...Apr., p. 247.
Messere, Carl J. and Gilroy J. Zuckerman—A Generalized Approach to the Timing of Optimal Depreciation Switches. June, p. 389.
Methods of Transfer Tax Savings for Medium-Sized Estates. Apr., p. 247.
Mihalov, Joseph B.—Inventory Write-Downs and *Thor Power Tool*. June, p. 384.
Minnery, James W. and Larry Kreiser—1979—The Year for Indexing the Personal Income Tax. May, p. 301.
Minority interest...July, p. 449.
Moody, Robert J.—The Relationship of Financial and Tax Accounting. Dec., p. 920.
Multistate-multinational corporations...Oct., p. 678.

N

Nasuti, James F.—A Comparison of Life Insurance in Qualified Plans with Group-Term and Group-Permanent Life Insurance in Section 79 Plans. Sept., p. 602.
Net operating losses...Dec., p. 946.
New Alternative Minimum Tax, The: Proper Planning Can Mitigate the Impact. Feb., p. 97.
New Directions for Creditable Foreign Taxes? Apr., p. 229.
New Estate Planning Approaches in Response to Inflation, High Interest Rates and Reformed Federal Transfer Tax Laws. Dec., p. 828.
New Rules Taxing Americans Working Abroad. Feb., p. 79.
New United States Court of Tax Appeals, A: S. 678. June, p. 360.
New Ventures in Tax Shelters for Corporations and Individual Taxpayers. Dec., p. 896.
Newell, Gale E.—Taxation and the Indexing of Interest. Sept., p. 587.
1979—The Year for Indexing the Personal Income Tax. May, p. 301.
Nolan, John S.—Deferred Compensation and Employee Options under the New Section 83 Regulations. Dec., p. 790.
Nonrecognition transactions...Dec., p. 946.

O

Objective Measure for a Discount for a Minority Interest and a Premium for a Controlling Interest, An. July, p. 449.
Oestreich, Nathan and James W. Pratt—The Voluntary Transfer of Real Estate to Creditors: Is It Treated Like "Abandonment" or Foreclosure? May, p. 293.
Okpechi, Simeon O. and Steven C. Dilley—CLADR Depreciation: Its Use, Benefits, and Role in Capital Formation. June, p. 401.
Options in estate planning...Dec., p. 813.
Orbach, Kenneth N. and James R. Hasselback—Two Decision Rules for Determining the Optimal Switching Points Under ADR. Nov., p. 774.
Overview of the IRS's Revised Proposed Revenue Procedure on Private Schools as Tax-Exempt Organizations, An. Aug., p. 515.

P

Packman, Bruce B. and Michael Rosenberg—How Foreigners (Unintentionally) Become U. S. Residents. Feb., p. 85.
Packman, Bruce Barton and Michael Rosenberg—Taxation of Foreign Executives in the U. S. Sept., p. 563.

Pairing: A Technique for Avoiding Controlled Foreign Corporation Status and Other Burdens of U. S. Taxation. Aug., p. 530.
Parker, James E. and Donald C. Marshall—Thoughtful Tax Advisor—IRS Thwarts Income Averaging. Jan., p. 58.
Participant Loans from Qualified Plans—a Look after ERISA. Apr., p. 238.
Partnership interest basis...Oct., p. 645.
Patent sales and licenses...Sept., p. 623.
Perkins, Terry R.—Should You Mortgage Your Estate? Apr., p. 270.
Personal holding company tax...Apr., p. 211.
Porcano, Thomas M. and Ronald I. Frederick—Taxation of Cemetery Organizations. Mar., p. 186.
Pratt, James W. and Nathan Oestreich—The Voluntary Transfer of Real Estate to Creditors: Is It Treated Like "Abandonment" or Foreclosure? May, p. 293.
Pratt, James W. and T R Reveley—Tax Benefit Rule: What Constitutes a Recovery? Sixth and Ninth Circuits Disagree. July, p. 416.
Pre-opening expenses...Jan., p. 33; July, p. 456; Oct., p. 695.
Private schools...Aug., p. 515.
Professional corporations...Mar., p. 164.
Professional Sports Franchises and the Treatment of League Expansion Proceeds. July, p. 427.
Pros and Cons of Term Trusts and Some Alternatives, The. Jan., p. 10.
Pusker, Henri C.—The Changing Scope of Medical Expense Deductions. June, p. 347.

Q

Qualified plans
Contributions by employees...Aug., p. 547; Nov., p. 759.

R

Raabe, William Jr.—Professional Sports Franchises and the Treatment of League Expansion Proceeds. July, p. 427.
Raabe Jr., William and Eugene Willis—Revenue Act May Make Payment of Accumulated Earnings Tax Attractive to Client. Oct., p. 686.
Rabinowitz, Martin J. and Kenneth A. Rubin—The Bankruptcy Tax Act of 1979—H. R. 5043: Proposals for New Tax Treatment of Debtors and Creditors. Dec., p. 911.
Randall, Gary C.—Tax Status of Friendly, but Unmarried, Taxpayers. Jan., p. 27.
Real estate projects...Jan., p. 33.
Recent Cases Uphold Taxpayer's Right to Revoke Consent to Inspect Books and Records. Feb., p. 128.
Recent *Hooker Chemicals* Case Examines Patent License/Sale Dichotomy. Sept., p. 623.
Recoveries...July, p. 416.
Relationship of Financial and Tax Accounting, The. Dec., p. 920.
Remuneration Earned by Members of Religious Orders: Is It Taxable? Aug, p. 553.
Reorganizations in bankruptcy...Dec., p. 911.
Reply, Analysis, and Extension of a Closer Look at Tax Court Compromise, A. Sept., p. 607.
Residency
Criteria for determining. Feb., p. 85.
Reveley, T R and James W. Pratt—Tax Benefit Rule: What Constitutes a Recovery? Sixth and Ninth Circuits Disagree. July, p. 416.
Revenue Act of 1978
Accumulated earnings tax...Oct., p. 686.
At risk rules, changes in...Apr., p. 211.
Changes made in estate and gift taxes. Jan., p. 20.
Deferred compensation. Mar., p. 153.
Educational assistance programs...Feb., p. 75.
Effect on flower bonds. Oct., p. 663.
Fractional interests of surviving spouses. June, p. 394.
Income splitting...Nov., p. 736.
Independent contractor status...June, p. 374.
Introduction of simplified employee plans. July, p. 440.
New alternative minimum tax. Feb., p. 97.
Provisions affecting fiduciary income taxation. Jan., p. 20.
Provisions affecting plan design. May, p. 319.
Provisions affecting tax shelters...Dec., p. 896.
Restricting deduction for entertainment expenses. July, p. 435.
Revenue Act May Make Payment of Accumulated Earnings Tax Attractive to Client. Oct., p.686.
Review of Optimum Marital Deduction Strategy: After 1976 Tax Reform. Nov., p. 767.
Rivers, Richard and D. Larry Crumbley—Review of Optimum Marital Deduction Strategy: After 1976 Tax Reform. Nov., p. 767.
Roberts, James E. and Ronald T. Martin—How to Cope with the New Regulations Under Internal Revenue Code Section 79. Oct., p. 635.
Roberts, Robert L.—Participant Loans from Qualified Plans—a Look after ERISA. Apr., p. 238.
Robin Hood Revisited—Estate Planners Must Now Beware of 1978 Revenue Act. Jan., p. 20.
Robinson, Gary Alan and William Sidney Smith—Tax Fraud—An Overview for Tax Practitioners. May, p. 331.
Rockler, Walter J.—The Use of Options in Income Tax Transactions and in Estate Planning. Dec., p. 813.
Role of Form in Subchapter C, The. Nov., p. 717.
Role of Section 482 in Nonrecognition Transactions, The—The Outer Edges of Its Application. Dec., p. 946.
Role of Tax Planning in the Creation and Operation of a Tax-Option Corporation, The. Mar., p. 139.
Rosenberg, Michael and Bruce B. Packman—How Foreigners (Unintentionally) Become U. S. Residents. Feb., p. 85.
Rosenberg, Michael and Bruce Barton Packman—Taxation of Foreign Executives in the U. S. Sept., p. 563.
Roth, David M.—The Trade or Business Requirement of Sec. 162 and the Deductibility of Preoccupancy Expenses Incurred in Rental Real Estate Projects. Jan., p. 33.
Roth, Randall W.—Amortization of Expenditures for Child Care Facilities. Feb., p. 133.
Rothenberg, Eric P.—Casualty Losses from Storm Damage. Mar., p. 148.
Rubin, Kenneth A. and Martin J. Rabinowitz—The Bankruptcy Tax Act of 1979—H. R. 5043: Proposals for New Tax Treatment of Debtors and Creditors. Dec., p. 911.

S

Sale of Loss Assets in a Section 337 Liquidation. June, p. 354.
Sales or exchanges...May, p. 293.
Samson, William D. and David E. Hoffman—The Closely Held Corporation: Income Splitting After the Revenue Act of 1978. Nov., p. 736.
Scheehle, Mark V.—State Taxation of Intangible Income of Multistate-Multinational Corporations. Oct., p. 678.
Schenold, James W.—Foreign Tax Credit Limitations, Intercompany Pricing, and other Allocation Issues in the Shadow of Treasury Regulation Section 1.861-8. Dec., p. 967.
Schnee, Edward J.—Installment Sales: An Available Planning Device. Mar., p. 174.
Schnee, Edward J. and Homer L. Bates—Entertainment Expense Under the Revenue Act of 1978. July, p. 435.
Scholarships and fellowships...Aug., p. 538.
Section 48(a)(3)...Sept., p. 597.
Section 79...Sept, p. 602; Oct., p. 635.
Section 83...Feb., p. 123; Dec., p. 790.
Section 117...Aug., p. 538.
Section 162...Jan., p. 33.
Section 162(c)...Jan., p. 60.
Section 162(f)...Feb., p. 110.
Section 163(d)...Apr., p. 258.
Section 165...Mar., p. 199.
Section 188...Feb., p. 133.
Section 274...July, p. 435.
Section 337...June, p. 354.
Section 351...Dec., p. 847.
Section 355...Feb., p. 116.
Section 465...Apr., p. 211.
Section 482...Dec., p. 946.
Section 501(c)(3)...Aug., p. 515.
Section 585...Mar., p. 179.
Section 852(b)...Apr., p. 258.
Section 861...Dec., p. 967.
Section 901...Dec., p. 984.
Section 901(b)...Apr., p. 229.
Section 903...Apr., p. 229; Dec., p. 984.
Section 911...Mar., p. 170.
Section 1031...Mar., p. 199; Aug., p. 509.
Section 2039(c)...Apr., p. 222.
Section 2042...Sept., p. 615.
Section 2517...Apr, p. 222.
Section 4975...Apr., p. 238.
Section 6166...Apr., p. 265.
Section 6166A...Apr, p. 265.
Section 6651...May, p. 275.
Section 6672...Sept., p. 593.
Sections 6166 and 6166A Elections—Estate Planning Opportunities. Apr., p. 265.
Selecting an Optimum Asset Life to Maximize Tax Related Cash Flows: A Computer Simulated Study. Feb., p. 105.
Self-employed persons...Dec., p. 797.
Service Partnerships—Are They Viable? Mar., p. 164.
Sharp, David B.—Tax Relief for New Businesses: Equitable Treatment of Start-Up Costs...Oct., p. 695.
Sheltering a Corporate Investor. Apr., p. 211.

Shimberg, Jr., decision...Mar., p. 159.
Should You Mortgage Your Estate? Apr., p. 270.
Simon, William and Abba Spero—Tax Aspects of Bond Refundings. Jan., p. 51.
Simplified Employee Plans. July, p. 440.
Smith, William Sidney and Gary Alan Robinson—Tax Fraud—An Overview for Tax Practitioners. May, p. 331.
Special Allocations of Partnership Gross Income. Aug., p. 504.
Spector, Richard M.—Captive Insurers and Corporate Entities: The *Carnation* Case Misses the Issue. May, p. 313.
Spero, Abba and William Simon—Tax Aspects of Bond Refundings. Jan., p. 51.
Sports franchises...July, p. 427.
Staddon, John F. and John F. Chown—Tax Favouritism for U. S. Nationals? June, p. 397.
Standing to Challenge Lenient Tax Rules: A Statutory Solution. Aug., p. 483.
State Taxation of Intangible Income of Multistate-Multinational Corporations. Oct., p. 678.
Stern, Jerrold J. and Donald R. Fraser—Investor Returns on Flower Bonds and the 1976 and 1978 Tax Acts: Flower Bonds Wilt and Then Bloom Again. Oct., p. 663.
Stock-for-stock acquisitions...July, p. 421.
Stock ownership rule...Apr., p. 211.
Stoeber, Edward A.—Simplified Employee Plans. July, p. 440.
Streer, Paul J.—The New Alternative Minimum Tax: Proper Planning Can Mitigate the Impact. Feb., p. 97.
Students working abroad...Feb., p. 79; Mar., p. 170.
Subchapter C...Nov., p. 717.
Subchapter S corporations...Jan., p. 66; Mar., p. 139.
Substantial Investment Purpose Test Controls the Character of Income from the Sale of Stock Purchased for Business Reasons. Apr., p. 242.
Sugar, Richard A.—Employee Contributions to Qualified Plans—A Frontier for Tax Planning. Aug., p. 547.
Surviving spouses
Fractional interests of. June, p. 394.
Sylva, Joseph F.—Tax Planning: Raising the Case Again for Deductibility of Promotional Expenses. July, p. 456.

T

Talich, Roger H.—Taxation of Income Generated by the Lease or Sale of Tangible Property. Apr., p. 306.
Tax Aspects of Bond Refundings. Jan., p. 51.
Tax Aspects of Trading Stamps, Discount Coupons and Gift Certificates. June, p. 379.
Tax Benefit Rule: What Constitutes a Recovery? Sixth and Ninth Circuits Disagree. July, p. 416.
Tax Favouritism for U. S. Nationals? June, p. 397.
Tax Fraud—An Overview for Tax Practitioners. May, p. 331.
Tax Lawyer as Sumo Wrestler, The.—Feb., p. 103.
Tax Planning for Acquiring Equipment. Nov., p. 751.
Tax Planning: Raising the Case Again for Deductibility of Promotional Expenses. July, p. 456.
Tax Reform Act of 1976
Deferral of installment payments...Apr., p. 270.
Effect on estate-planning devices. Jan., p. 10.
Effect of flower bonds. Oct., p. 663.
Marital deduction ..Nov., p. 767.
Provisions affecting tax shelters...Dec., p. 896.
Tax Relief for New Businesses: Equitable Treatment of Start-Up Costs...Oct., p. 695.
Tax shelters
Historic structures...July, p. 411.
Present and future status of...Dec., p. 896.
Revenue Act of 1978 changes...Apr., p. 211.
Tax Status of Friendly, but Unmarried, Taxpayers. Jan., p. 27.
Taxability of Scholarships and Fellowships, The: Revisited. Aug., p. 538.
Taxation of Cemetery Organizations. Mar., p. 186.
Taxation of earnings in United Kingdom...June, p. 397.
Taxation of Foreign Executives in the U. S. Sept., p. 563.
Taxation of Income Generated by the Lease or Sale of Tangible Property. Apr., p. 306.
Taxation and the Indexing of Interest. Sept., p. 587.
Tax-exempt organizations...Aug., p. 515.
Tax-Free Exchanges of Partnership Interests: *Gulfstream Land* and Rev. Rul. 78-135 Impose Constraints. Oct., p. 651.
Tax-free reorganizations...Dec., p. 840.
Technical Corrections Act of 1979
Amendments affecting at risk provisions. Dec., p. 896.
Provisions affecting plan design. May, p. 319.
Tempestuous Teapot, The—Letter Ruling 7820002. Nov., p. 725.
Tidd, Jonathan G.—Charitable Remainder Trusts: Funding and Investment Considerations. Sept., p. 577.
Tipgos, Manuel A.—The Taxability of Scholarships and Fellowships: Revisited. Aug., p. 538.
Todd, Judith F.—The Pros and Cons of Term Trusts and Some Alternatives. Jan., p. 10.
Trade or Business Requirement of Sec. 162 and the Deductibility of Preoccupancy Expenses Incurred in Rental Real Estate Projects, The. Jan., p. 33.
Trading stamps...June, p. 379.
Trapp, James M. (Mack) and W. Timothy Baetz—New Estate Planning Approaches in Response to Inflation, High Interest Rates and Reformed Federal Transfer Tax Laws. Dec., p. 828.
Trusts...Jan., p. 10; Nov., p. 725.
Two Decision Rules for Determining the Optimal Switching Points Under ADR. Nov., p. 774.

U

UDITPA...June, p. 366; Oct., p. 678.
Unified transfer tax system...Dec., p. 828.
United States and Foreign Tax Ramifications for a Student Studying or Working Abroad. Mar., p. 170.
Use of Corporations by Persons Who Perform Services to Gain Tax Advantages, The. Dec., p. 797.
Use of Holding Companies to Obtain Tax Advantages. Dec., p. 847.
Use of Options in Income Tax Transactions and in Estate Planning, The. Dec., p. 813.
Unrelated business income...July, p. 431.
Unwanted E&P of Subchapter S Corporations. Jan., p. 66.

V

Voluntary Conveyances: Sales or Exchanges? May, p. 287.
Voluntary Transfer of Real Estate to Creditors, The: Is It Treated Like "Abandonment" or Foreclosure? May, p. 293.

W

Wages
Definition of...Aug., p. 525.
Waiver of Entity Attribution—The *Rickey, Jr.* Case. Oct., p. 658.
Warner, Richard E. and Steven M. Harris—Estate Late Filing Penalty Under Section 6651; New Stricter Interpretations. May, p. 275.
Weber, Richard P.—Complex Section 1031 Exchanges—Ordering the Confusion. Aug., p. 509.
Weinstein, Richard N.—Capital Gain Dividends: Dividend or Capital Gain. Apr., p. 258.
Westin, Richard A.—Fines and Penalties in the Nature of Interest. Feb., p. 110.
When Illegal Payments, Kickbacks, and Bribes Reduce Income. Jan., p. 60.
Wholly owned subsidiaries
Premium payments made to. May, p. 313.
Willens, Robert—The Role of Form in Subchapter C. Nov., p. 717.
Willis, Eugene and William Raabe Jr.—Revenue Act May Make Payment of Accumulated Earnings Tax Attractive to Client. Oct., p. 686.
Wilson, Benjamin F.—An Overview of the IRS's Revised Proposed Revenue Procedure on Private Schools as Tax-Exempt Organizations. Aug., p. 515.
Wilson, Marsha A. and Ted D. Englebrecht—The Device Restriction of Section 355. Feb., p. 116.
Winston, Gary J. and Shari M. Winston—Employment Taxation—Retroactivity and the Definition of Wages. Aug., p. 525.
Winston, Shari M. and Gary J. Winston—Employment Taxation—Retroactivity and the Definition of Wages. Aug., p. 525
Wittenbach, James L.—Remuneration Earned by Members of Religious Orders: Is It Taxable? Aug., p. 553.
Wolfman, Bernard—"Continuity of Interest" and The American Law Institute Study. Dec., p. 840.
Wyndelts, Robert W. and Barbara Crooks—*Aaron Rents* and the Section 48(a)(3) Meaning of "Lodging". Sept., p. 597.

Z

Zuckerman, Gilroy J. and Carl J. Messere—A Generalized Approach to the Timing of Optimal Depreciation Switches. June, p. 389.